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Counsel to Pinellas County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:

CIRCUIT CITY STORES, INC., et al.,

Debtors.

) Chapter 11
) Case No. 08-35653 (KRH)
)
) Jointly Administered
)

**RESPONSE OF HONORABLE DIANE NELSON,
TAX COLLECTOR IN AND FOR PINELLAS COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Diane Nelson, Tax Collector in and for Pinellas County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Diane Nelson, Tax Collector in and for Pinellas County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 24244 U.S. Highway 19 North, Clearwater, Florida (account number 163536) and at 2066 Tyrone Blvd., St. Petersburg, Florida (account number 164579), as of January 1, 2009.

2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Pam Dubov who is the Property Appraiser in and for Pinellas County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Diane Nelson
Pinellas County Tax Collector
315 Court St., 3rd Floor
Clearwater, Florida 33756
Phone: (727) 464-7777
Fax: (727) 464-3727

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009 Hon. Diane Nelson, Tax Collector
In and for Pinellas County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

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pbiley@williamsmullen.com
Counsel for Tax Collector in and for Pinellas County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Pinellas County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Pam Dubov, Property Appraiser in and for Pinellas County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.

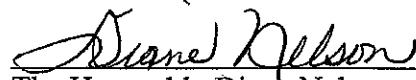
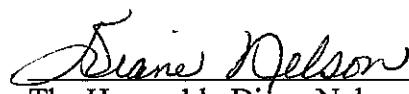

The Honorable Diane Nelson
Pinellas County Tax Collector

EXHIBIT B

Attached hereto is a copy of the 2009 Preliminary roll reflecting assessed values received by the Tax Collector from the Property Appraiser, based on the 2008 tax roll, for the Circuit City Stores, Inc. account numbers 163536 and 164579. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C, including updated assessed values for account numbers 163536 and 164579.



The Honorable Diane Nelson
Pinellas County Tax Collector

Administration			Real Estate	Tangible	Central	Tourist	Cashiering	Bankruptcy
Accounts	Bills	Warrants	Reports					

Account History

Roll	Tax	Status	Due	
2009	2009	Preliminary roll		View
2008	2008	Acct: Unpaid	\$9,744.37	View
2007	2007	Acct: Paid-in-full		View
2006	2006	Acct: Paid-in-full		View
2005	2005	Acct: Paid-in-full		View
2004	2004	Acct: Paid-in-full		View
2003	2003	Acct: Paid-in-full		View
2002	2002	Acct: Paid-in-full		View
2001	2001	Acct: Paid-in-full		View
2000	2000	Acct: Paid-in-full		View
Total:			\$9,744.37	Print History

[» Print History](#)

Account Information

Account Information		
Roll Year:	2009	Assessed Value: 463,100
Tax Year:	2009	Exemption Value: 25,000
Account Number:	164579	Taxable Value: 438,100
	« Prev Next »	Ad Valorem: \$8,937.95
RE Account Number:	421669	Penalty: \$0.00
Millage Code:	SP - ST PETERSBURG TR	Total Tax: \$8,937.95
Certified Roll Owner(s):	View	» Modify this account
View		» Prorate this account
Situs Address:	2066 TYRONE BLVD	« Prev Next »
Exemptions:	M - TANGIBLE EXEMPTION 25,000	
Flags:	Bankrupt	
Penalty Rate:	0%	
Enforcement Agent:	Giglio, John	

[Print History](#)

Location Details

Book-Page-Item:	Neighborhood:	Block:	Lot:	Use Code:	Last Updated:	Last Updated By:
	CROSSROADS CENTER(19690)	000	0011	443112	01/27/2009 06:28:AM	Robin Ferguson

[All Notes \(0\)](#)

Account Search

2008

Certified Roll Owner Name

Code	District	Millage	Exemption	Taxable	Amount
GFND	GENERAL FUND	4.8108	25,000	438,100	\$2,107.61
HLTH	HEALTH DEPARTMENT	0.0622	25,000	438,100	\$27.25
SST	SCHOOL-STATE LAW	5.3480	25,000	438,100	\$2,265.85
SLOC	SCHOOL-LOCAL BD.	2.9980	25,000	438,100	\$1,265.67
SP	ST PETERSBURG	5.9125	25,000	438,100	\$2,590.27
SFWM	SW FLA WTR MGMT.	0.3866	25,000	438,100	\$169.37
PARB	PINELAS ANCOLTE	0.3600	25,000	438,100	\$157.72
PCPC	PINELAS COUNTY PLN.CNCL	0.0125	25,000	438,100	\$7.45
JWB	JUVENILE WELFARE BOARD	0.7915	25,000	438,100	\$346.76
Total:		20.6821			\$8,937.95

Specify search criteria above and then click search

Penalty Rate: 10%
Enforcement Agent: Larry Lawrence
Fug. 0%
Denn. apt. 0%

Location Details		Ad Valorem Details			
Code	District	Mileage	Exemption	Taxable	Amount
GFND	GENERAL FUND	4,81,08	25,000	430,270	\$2,069.94
HITH	HEALTH DEPARTMENT	0,0622	25,000	430,270	\$26.76
SST	SCHOOL-STATE LAW	5,3480	25,000	430,270	\$2,225.36
SLOC	SCHOOL-LOCAL BD.	2,9980	25,000	430,270	\$1,243.05
CW	CLEARWATER	5,1550	25,000	430,270	\$2,033.20
SFWM	SW FLA WTR MGMT	0,3866	25,000	430,270	\$166.34
PARB	PINELLAS ANCLOTE	0,3600	25,000	430,270	\$154.90
PCPC	PINELLAS COUNTY PIN.CNCL	0,0125	25,000	430,270	\$7.31
JWB	JUVENILE WELFARE BOARD	0,7915	25,000	430,270	\$340.56
Total:		19,9246			\$8,267.42

All Notes (2)	
Account Search	<input type="text"/>
2008	<input type="checkbox"/>
Roll Yr	Account Number *
Tax Yr	Certified Roll
Account Status	Owner Name
<input type="button" value="Search"/> <input type="button" value="Clear"/>	
<input type="button" value="-- Any --"/>	

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 GRANT STREET GROUP

EXHIBIT C

**Declaration of the Honorable Pam Dubov,
Property Appraiser in and for Pinellas County, Florida.**

As the Property Appraiser in and for the Pinellas County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Pinellas County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notices for 2009, for account numbers 163536 and 164579, are attached hereto.



The Honorable Pam Dubov
Pinellas County Property Appraiser

2009 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTSPINELLAS COUNTY TAXING AUTHORITIES
315 Court Street, Clearwater, Florida 33756-5191**DO NOT PAY**
THIS IS NOT A BILL

ACCOUNT NUMBER: 0163536

DUPLICATETANGIBLE PERSONAL PROPERTY: BUSINESS
LOCATION: 24244 US HIGHWAY 19 N
06-29-16-09072-000-0301
ACCOUNT TYPE: 443112

APPRaisal AREA: 4

09 TAX DISTRICT: CW
08 TAX DISTRICT: CWCIRCUIT CITY STORES INC
ATTN TAX DEPT #891
PO BOX 42304
RICHMOND VA 23242-2304I, PAM DUBOV, Pinellas County Property
Appraiser, or the authorized representative
thereof, do hereby certify that this is a true and
correct copy of the original as it appears in the
official file of the Property Appraiser's Office
of Pinellas County, Florida.WITNESS my hand this 11th day ofSeptember 2009
Pam DUBOV

TAXING AUTHORITY	Assessed/ Capped Value	Total Exemptions	Taxable Value	Your Property Taxes Last Year	Your Taxes This Year If Proposed Budget Change Is Made	A Public Hearing On The Proposed Taxes and Budget Will Be Held:	COLUMN 3	
							COLUMN 1	COLUMN 2
COUNTY: GENERAL FUND	444,032	25,000	419,032	2,069.94	2,015.88	464-3596 9/8/09 6:30PM 5TH FLOOR COURTHOUSE, 315 COURT ST, CLW	2,294.03	
HEALTH DEPT	444,032	25,000	419,032	26.76	26.06		29.67	
PIN PLANNING COUNCIL	444,032	25,000	419,032	7.31	5.24		8.09	
PUBLIC SCHOOLS: BY STATE LAW	444,032	25,000	419,032	2,225.36	2,240.98	588-6479 9/15/09 7:00PM BOARD RM ADMIN BLDG, 301 4TH ST SW, LARGO	2,447.61	
BY LOCAL BOARD	444,032	25,000	419,032	1,243.05	1,256.26		1,367.18	
MUNICIPAL or MSTU: CLEARWATER	444,032	25,000	419,032	2,033.20	2,160.11	562-4543 9/3/09 6:00PM CITY HALL 112 S OSCEOLA AVE, CLEARWATER	2,327.43	
WATER MGMT DISTRICT: SW FLA WATER MGMT	444,032	25,000	419,032	166.34	162.00	(352) 796-7211 9/15/09 5:01PM 7601 US HIGHWAY 301 N, TAMPA	186.18	
PINELLAS ANCLOTE	444,032	25,000	419,032	154.90	150.85		172.14	
INDEPENDENT SP DIST: JUVENILE WELFARE BD	444,032	25,000	419,032	340.56	331.66	547-5643 9/10/09 5:30PM ST PETE COL EPICENTER, 13805 58TH ST N, LARGO	377.34	
TOTAL PROPERTY TAX				8,267.42	8,349.04		9,209.67	

YOUR PROPERTY VALUE	MARKET VALUE	ASSESSED/CAPPED VALUE	TOTAL EXEMPTIONS	TAXABLE VALUE	EXEMPTIONS GRANTED
Last Year County: 2008	455,270	455,270	25,000	430,270	AMENDMENT 1 EXEMPTION
Last Year School: 2008	455,270	455,270	25,000	430,270	
This Year County: 2009	444,032	444,032	25,000	419,032	AMENDMENT 1 EXEMPTION
This Year School: 2009	444,032	444,032	25,000	419,032	

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	CONTACT	PURPOSE OF ASSESSMENT OR PUBLIC HEARING TIME	UNITS	RATE	ASSESSMENT

1 IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE ON JANUARY 1, 2009, OR IF YOU ARE
ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR PROPERTY APPRAISER AT:

TOTAL:

(727) 464-8484

12955 STARKEY RD, UNIT 3900, LARGO, FL 33773

2 IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED **ON OR BEFORE**

SEPTEMBER 18, 2009

2009 NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTSPINELLAS COUNTY TAXING AUTHORITIES
315 Court Street, Clearwater, Florida 33756-5191

ACCOUNT NUMBER: 0164579

DUPLICATE

TANGIBLE PERSONAL PROPERTY: BUSINESS
LOCATION: 2066 TYRONE BLVD
17-31-16-19690-000-0011
ACCOUNT TYPE: 443112

APPRaisal AREA: 1

09 TAX DISTRICT: SP

08 TAX DISTRICT: SP

I, PAM DUBOV, Pinellas County Property
Appraiser, or the authorized representative
thereof, do hereby certify that this is a true and
correct copy of the original as it appears in the
official file of the Property Appraiser's Office
of Pinellas County, Florida.CIRCUIT CITY STORES INC 876
ATTN TAX DEPT
PO BOX 42304
RICHMOND VA 23242-2304WITNESS my hand this 11th day of
September, AD 2009.The taxing authorities which levy property taxes
against your property will soon hold PUBLIC
HEARINGS to adopt budgets and tax rates for the
next year.The purpose of these PUBLIC HEARINGS is to
receive opinions from the general public and to
answer questions on the proposed tax change
and budget PRIOR TO TAKING FINAL ACTION.Each taxing authority may AMEND OR ALTER its
proposals at the hearing.PLEASE READ THE REVERSE SIDE FOR
ADDITIONAL INFORMATION.

TAXING AUTHORITY	Assessed/ Capped Value	Total Exemptions	Taxable Value	COLUMN 1		Your Taxes This Year If Proposed Budget Change Is Made	A Public Hearing On The Proposed Taxes and Budget Will Be Held:	COLUMN 3 Your Taxes This Year If No Budget Change Is Made
				Your Property Taxes Last Year	2009 Proposed Budget Change Is Made			
COUNTY: GENERAL FUND	456,195	25,000	431,195	2,107.61	2,074.39	464-3596 9/8/09 6:30PM 5TH FLOOR COURTHOUSE, 315 COURT ST, CLW		2,360.62
HEALTH DEPT	456,195	25,000	431,195	27.25	26.82			30.53
PIN PLANNING COUNCIL	456,195	25,000	431,195	7.45	5.39			8.32
PUBLIC SCHOOLS: BY STATE LAW	456,195	25,000	431,195	2,265.85	2,306.03	588-6479 9/15/09 7:00PM BOARD RM ADMIN BLDG, 301 4TH ST SW, LARGO		2,518.65
BY LOCAL BOARD	456,195	25,000	431,195	1,265.67	1,292.72			1,406.86
MUNICIPAL or MSTU: ST PETERSBURG	456,195	25,000	431,195	2,590.27	2,549.44	893-7436 9/3/09 6:00PM CITY HALL 175 5TH ST N, ST PETERSBURG		2,933.42
WATER MGMT DISTRICT: SW FLA WATER MGMT	456,195	25,000	431,195	169.37	166.70	(352) 796-7211 9/15/09 5:01PM 7601 US HIGHWAY 301 N, TAMPA		191.58
PINELLAS ANCLOTE	456,195	25,000	431,195	157.72	155.23			177.13
INDEPENDENT SP DIST: JUVENILE WELFARE BD	456,195	25,000	431,195	346.76	341.29	547-5643 9/10/09 5:30PM ST PETE COL EPICENTER, 13805 58TH ST N, LARGO		388.29
TOTAL PROPERTY TAX				8,937.94	8,918.01			10,015.40

YOUR PROPERTY VALUE	MARKET VALUE	ASSESSED/CAPPED VALUE	TOTAL EXEMPTIONS	TAXABLE VALUE	EXEMPTIONS GRANTED
Last Year County: 2008	463,100	463,100	25,000	438,100	AMENDMENT 1 EXEMPTION
Last Year School: 2008	463,100	463,100	25,000	438,100	
This Year County: 2009	456,195	456,195	25,000	431,195	AMENDMENT 1 EXEMPTION
This Year School: 2009	456,195	456,195	25,000	431,195	

PROPOSED OR ADOPTED NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	CONTACT	PURPOSE OF ASSESSMENT OR PUBLIC HEARING TIME	UNITS	RATE	ASSESSMENT

IF YOU FEEL THE MARKET VALUE OF YOUR PROPERTY IS INACCURATE OR DOES NOT REFLECT FAIR MARKET VALUE ON JANUARY 1, 2009, OR IF YOU ARE
ENTITLED TO AN EXEMPTION THAT IS NOT REFLECTED ABOVE, CONTACT YOUR PROPERTY APPRAISER AT:

TOTAL:

(727) 464-8484

12955 STARKEY RD, UNIT 3900, LARGO, FL 33773

IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE

SEPTEMBER 18, 2009